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Dated: March 15, 2005

Signature: ___

Docket No.: SIW-031

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Toshihiko Suenaga et al.

Application No.: 10/058657

Confirmation No.: 3863

Filed: January 28, 2002

Art Unit: 1745

For: FUEL CELL AND FUEL CELL STACK

Examiner: T. M. Dove

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 1, 2004 (Paper No. 20041126), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.